

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Depreciation Study for) DOCKET NO. 911229-EI
Gulf Power Company.) ORDER NO. PSC-92-0283-FOF-EI
_____) ISSUED: 05/04/92

The following Commissioners participated in the disposition of this matter:

THOMAS M. BEARD, Chairman
SUSAN F. CLARK
J. TERRY DEASON
BETTY EASLEY
LUIS J. LAUREDO

ORDER DEFERRING IMPLEMENTATION
OF DEPRECIATION STUDY AND CLOSING DOCKET

BY THE COMMISSION:

On December 30, 1991, Gulf Power Company (Gulf or Company) filed with this Commission its quadrennial comprehensive depreciation study as required by Rule 25-6.0436, Florida Administrative Code. Included in its filing were dismantlement costs which were identified by this Commission in Order No. 24741, in Docket No. 890186-EI ("Investigation of Ratemaking and Accounting Treatment for the Dismantlement of Fossil-Fuel Generating Stations")

Gulf has requested an implementation date for the proposed depreciation rates and dismantlement costs to coincide with its next rate case which presumably will be sometime in 1994. The Company cites its reason for deferring implementation the treatment of dismantlement costs by the Commission in Order No. 24741.

Due to the exigencies presented by Gulf, we find it appropriate to defer the implementation of any new depreciation rates or dismantlement costs until January 1, 1994 or Gulf's next general rate proceeding, whichever comes first.

In consideration of the foregoing, it is further

ORDERED by the Florida Public Service Commission that Gulf Power Company's request to defer the implementation of any new depreciation rates and dismantlement costs until its next general rate case or January 1, 1994, whichever comes first, is hereby granted. It is further

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ORDERED that this docket shall be closed.

By ORDER of the Florida Public Service Commission, this 4th
day of May, 1992.



STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

MRC:bmi

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.